

Form F-66 (IA-2)  
(5-8-2013)

STATE OF IOWA

2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

CITY OF \_\_\_\_\_ CLERMONT \_\_\_\_\_, IOWA

DUE: December 1, 2013

16203300200000  
CITY OF CLERMONT  
505 LARRABEE STREET PO BOX 6  
CLERMONT, IA 52135

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	138,124		138,124	135,756
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	138,124		138,124	135,756
Delinquent property taxes	0		0	0
TIF revenues	100,534		100,534	100,000
Other city taxes	44,800	0	44,800	44,015
Licenses and permits	1,965	0	1,965	1,775
Use of money and property	5,203	0	5,203	4,770
Intergovernmental	83,637	0	83,637	94,038
Charges for fees and service	63,339	151,115	214,454	217,348
Special assessments	0	0	0	0
Miscellaneous	22,199	0	22,199	27,105
Other financing sources	68,516	0	68,516	68,518
Total revenues and other sources	528,317	151,115	679,432	693,325
Expenditures and Other Financing Uses				
Public safety	74,726	0	74,726	88,673
Public works	146,980	0	146,980	169,013
Health and social services	574	0	574	1,075
Culture and recreation	62,850	0	62,850	71,779
Community and economic development	0	0	0	0
General government	86,001	0	86,001	95,500
Debt service	91,745	0	91,745	91,745
Capital projects	4,595	0	4,595	7,260
Total governmental activities expenditures	467,471	0	467,471	525,045
Business type activities	0	118,868	118,868	147,750
Total ALL expenditures	467,471	118,868	586,339	672,795
Other financing uses, including transfers out	57,713	10,803	68,516	68,518
Total ALL expenditures/And other financing uses	525,184	129,671	654,855	741,313
Excess revenues and other sources over (Under) Expenditures/And other financing uses	3,133	21,444	24,577	-47,988
Beginning fund balance July 1, 2012	352,705	49,383	402,088	0
Ending fund balance June 30, 2013	355,838	70,827	426,665	-47,988
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 390,114	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 1,342,183	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Jenean Niedert		Telephone →	Area Code 563	Number 423-7295 Extension
Signature of Mayor or other City official (Name and Title) Mayor Rodney Wagner		Date signed 9-6-13		
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF CLERMONT			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	122,871	15,253					138,124			138,124	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	122,871	15,253			0	0	0	138,124	T01	138,124	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	122,871	15,253			0	0	0	138,124		138,124	6
7	TIF revenues				100,534				100,534	T01	100,534	7
Other city taxes												
8	Utility tax replacement excise taxes	3,584	444					4,028		T15	4,028	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		40,772					40,772		T09	40,772	14
15	TOTAL OTHER CITY TAXES	3,584	41,216	0	0	0	0	44,800	0		44,800	15
16	Section B - LICENSES AND PERMITS	1,965						1,965		T29	1,965	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,910		334	176			2,420		U20	2,420	18
19	Rents and royalties	2,783						2,783		U40	2,783	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	4,693	0	334	176	0	0	5,203	0		5,203	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLERMONT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		60,524					60,524		C46	60,524	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	908				1,260		2,168		C89	2,168	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	908	60,524	0	0	1,260	0	62,692	0		62,692	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	6,939						6,939			6,939	63
64	Library service							0		D89	0	64
65	Township contributions	14,006						14,006		D89	14,006	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	20,945	0	0	0	0	0	20,945	0		20,945	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	21,853	60,524	0	0	1,260	0	83,637	0		83,637	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	79,347	A91	79,347	73
74	Sewer							0	71,768	A8Ø	71,768	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	59,656						59,656		A81	59,656	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLERMONT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV	3,049						3,049		T15	3,049	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	300						300		A03	300	98
99	Library charges	334						334		A89	334	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	63,339	0	0	0	0	0	63,339	151,115		214,454	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	5,323						5,323		U99	5,323	108
109	Deposits and sales/fuel tax refunds	202						202		U99	202	109
110	Sale of property and merchandise	15						15		U11	15	110
111	Fines	30						30		U30	30	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	16,629						16,629			16,629	113
114	Lib. Misc. Rev.							0			0	114
115	Lib Misc. Ref.							0			0	115
116	City Copies							0			0	116
117	Misc. Rev.							0			0	117
118	Misc. Ref.							0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	22,199	0	0	0	0	0	22,199	0		22,199	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLERMONT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	240,504	116,993	100,868	176	1,260	0	459,801	151,115		610,916	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	62,396			6,120			68,516			68,516	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	62,396	0	0	6,120	0	0	68,516	0		68,516	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	302,900	116,993	100,868	6,296	1,260	0	528,317	151,115		679,432	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	210,864	35,342	130,248	36,440	-60,189	0	352,705	49,383		402,088	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	513,764	152,335	231,116	42,736	-58,929	0	881,022	200,498		1,081,520	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF CLERMONT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	23,028						23,028		E62	23,028	2
3	Purchase of land and equipment	7,346						7,346		G62	7,346	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,459						1,459		E89	1,459	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	17,962						17,962		E24	17,962	13
14	Purchase of land and equipment	20,727						20,727		G24	20,727	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	4,200						4,200		E32	4,200	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment	4						4		G32	4	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	74,726	0	0	0	0	0	74,726			74,726	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLERMONT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	499	4,572	45,903				50,974		E44	50,974	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	5,367	12,183					17,550		E44	17,550	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		6,036					6,036		E44	6,036	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		26,024					26,024		E81	26,024	57
58	Purchase of land and equipment		91					91		G81	91	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	46,305						46,305		E81	46,305	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	52,171	48,906	45,903	0	0	0	146,980			146,980	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLERMONT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	574						574		E79	574	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	574	0	0	0	0	0	574			574	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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116												116
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120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLERMONT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation							0		E52	0	122
123	Purchase of land and equipment	28,345						28,345		G52	28,345	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	7,673						7,673		E61	7,673	127
128	Purchase of land and equipment	44						44		G61	44	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	9,618						9,618		E61	9,618	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	6,571						6,571		E03	6,571	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	10,599						10,599		E61	10,599	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	62,850	0	0	0	0	0	62,850			62,850	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLERMONT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	4,715						4,715		E29	4,715	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,719						12,719		E23	12,719	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,411						2,411		E25	2,411	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	20,653						20,653		E31	20,653	168
169	Purchase of land and equipment	12						12		G31	12	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	37,020						37,020		E89	37,020	171
172	Other general government — Current operation	8,471						8,471		E89	8,471	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	86,001	0	0	0	0	0	86,001			86,001	176
177	<b>Section G — DEBT SERVICE</b>			85,125	6,620			91,745			91,745	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	85,125	6,620	0	0	91,745			91,745	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184						4,595		4,595			4,595	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	4,595	0	4,595			4,595	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	4,595	0	4,595			4,595	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	276,322	48,906	131,028	6,620	4,595	0	467,471			467,471	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLERMONT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								63,877	E91	63,877	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								54,729	E80	54,729	201
202	Purchase of land and equipment								262	G80	262	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLERMONT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								118,868		118,868	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	276,322	48,906	131,028	6,620	4,595	0	467,471	118,868		586,339	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	0	57,713					57,713	10,803		68,516	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	57,713	0	0	0	0	57,713	10,803		68,516	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	276,322	106,619	131,028	6,620	4,595	0	525,184	129,671		654,855	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0	0	0	0	0	0	0			0	263
264	<b>Restricted</b>	92,112	45,718	0	0	0	0	137,830			137,830	264
265	<b>Committed</b>	24,002	0	100,089	29,092	-63,523	0	89,660			89,660	265
266	<b>Assigned</b>	1,177	0	0		0	0	1,177			1,177	266
267	<b>Unassigned</b>	127,172	0	0		0	0	127,172			127,172	267
268	<b>Total Governmental</b>	244,463	45,718	100,089	29,092	-63,523	0	355,839			355,839	268
269	<b>Proprietary</b>								70,827		70,827	269
270	<b>Total ending fund balance June 30, 2013</b>	237,442	45,716	100,088	36,116	-63,524	0	355,838	70,827		426,665	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	513,764	152,335	231,116	42,736	-58,929	0	881,022	200,498		1,081,520	271
272												272

Part III	<div>INTERGOVERNMENTAL EXPENDITURES</div> <div>CITY OF CLERMONT</div> <div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div>																				
<div>Purpose</div> <div>Correction.....</div> <div>Health.....</div> <div>Highways.....</div> <div>Transit subsidies.....</div> <div>Libraries.....</div> <div>Police protection.....</div> <div>Sewerage.....</div> <div>Sanitation.....</div> <div>All other.....</div>					<div>Amount paid to other local governments</div> <div>M05 \$</div> <div>M32</div> <div>M44 1,649</div> <div>M94</div> <div>M52</div> <div>M62</div> <div>M80</div> <div>M81</div> <div>M89 \$ \$</div>					<div>Purpose</div> <div>Highways.....</div> <div>All other.....</div>					<div>Amount paid to State</div> <div>L44 \$</div> <div>L89 \$</div>						
Part IV	<div>SALARIES AND WAGES</div> <div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>																				
										<div>Amount - Omit cents</div>											
Total salaries and wages paid.....										Z00 \$					117,981						
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																				
A. Long-term debt																					
Purpose		Debt outstanding JULY 1, 2012 (a)		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013						Interest paid this year (h)									
				Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		(h)					
1. Water utility		19U \$		29U \$		39U \$		49U \$		49U \$		49U \$		49U \$		I91 \$					
2. Sewer utility		19U		29U		39U		49U		49U		49U		49U		I89					
3. Electric utility		19U		29U		39U		49U		49U		49U				I92					
4. Gas utility		19U		29U		39U		49U		49U		49U				I93					
5. Transit-bus		19U		29U		39U		49U		49U		49U				I94					
6. Industrial Revenue		19T		24T		34T				44T		44T				I89					
7. Mortgage revenue		19T		24T		34T				44T		44T				I89					
8. TIF revenue		19U		29U		39U		49U		49U		49U		49U		I89					
9. Other-Specify		19U		29U		39U		49U		49U		49U		49U		I89					
10. Debt Service		19U 465,555		29U		39U 75,000		49U 374,310		49U		49U		49U		I89 16,245					
11. Fire Truck		19U 13,024		29U		39U 10,829		49U 0		49U		49U		49U		I89 1,735					
12. Police Car		19U 8,001		29U		39U 7,001		49U 0		49U		49U		49U		I89 237					
13. City Truck		19U 22,828		29U		39U 6,446		49U 15,804		49U		49U		49U		I89 578					
14.		19U		29U		39U		49U		49U		49U		49U		I89					
Total long-term debt		509,408		0		99,276		390,114		0		0		0		18,795					
B. Short-term debt										Amount - Omit cents											
Outstanding as of JULY 1, 2012										61V \$											
Outstanding as of JUNE 30, 2013										64V \$											
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents											
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																					
Actual valuation -- January 1, 2011										\$		26,843,664				x .05 = \$		1,342,183			
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013																					
Type of asset		Amount - Omit cents																			
		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds funds (d)		Total (e)											
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31				W61													
		\$		\$						426,665		426,665									
REMARKS												V98									